

110 106 18 18

114

City Rates : Table							
City Rate Code	City Code	Year	High Cost	Meal Rate	Full Rate	Oconus Sheet ID	High City ID
1928	5	1993	No	\$102.00		93 antwerp 102.doc	
660	5	1994	No	\$100.00		94 antwerp 100.doc	
661	5	1995	No	\$114.00		95 antwerp 114.doc	
662	5	1996	No	\$86.00		96 antwerp 86.doc	
2553	5	1997	No	\$78.00		97 antwerp 78.doc	
4882	5	1998	No	\$72.00		98 antwerp belgium 72.doc	
5930	5	1999	No	\$74.00	\$181.00	99 antwerp belgium 74 181.doc	
7269	5	2000	No	\$62.00	\$151.00	00 Antwerp Belgium 62 151.doc	
2026	6	1993	No	\$38.00			
1328	6	1994	No	\$38.00		94 san francisco ca 38.doc	
891	6	1995	No	\$38.00		95 san francisco ca 38.doc	
1662	6	1996	No	\$38.00		96 san francisco ca 38.doc	
1100	8	1994	No	\$38.00		94 new york ny 38.doc	
1489	8	1995	No	\$38.00		95 new york ny 38.doc	
1755	8	1996	No	\$38.00		96 new york ny 38.doc	
1160	9	1993	No	\$38.00			
652	9	1994	No	\$38.00		94 oakland ca 38.doc	
1507	9	1995	No	\$38.00		95 oakland ca 38.doc	
1653	9	1996	No	\$34.00		96 oakland ca 34.doc	
2907	9	1997	Yes	\$34.00		97 oakland ca 34.doc	97h san francisc
Record: 14	1	1	1	1	1	1	1

118

114

122

Fig. 1

26

☐ City Rates

City Rates

Year: 2000

City: Afognak<Kodiak>

State: Alaska

Country:

Add City

High Cost: ☐

Full Rate: \$158.00

Meal Rate: \$68.00

Actual Sheet ID: 00 Kodiak ak 68 158.doc

High City Sheet ID:

Update Support Documents

Year	Location	High Cost	Meal	Full Rate	Ocunus Sheet
1999	Aden/ /Yemen	No	\$58.00	\$222.00	99 aden, yemen 58 222.doc
2000	Afognak<Kodiak>/AK/	No	\$68.00	\$158.00	00 Kodiak ak 68 158.doc
1999	Afognak<Kodiak>/AK/	No	\$67.00	\$166.00	99 kodlak 67 166.doc
1998	Afognak<Kodiak>/AK/	No	\$69.00		99 kodlak ak 69.doc

Move to City:

Record: 14

6159

of 7019

Delete Rate

Add Rate

Done

Fig. 2

When using this form, please refer to the instructions on the back of the form.

42

☐ Airports

City Schedule

Client#
P1013

Name:
Michael Patrick

Soc. Sec. #:
589-38-6042

Tax Year:
1999

Project Info

City:
Minneapolis

#Days:
3

State:
MN

Country:

Airport Identifier:
▼

Airport Name:
▼

Linked To:
▼

Full Rate:
▼

Tax Year	City / State / Country	# Days
1999	Minneapolis/MN/	3
1999	Dallas/TX/	3
1999	Philadelphia/PA/	3
1999	Los Angeles/CA/	3
1999	San Salvador//EI Salvador	1

Goto Travel Schedule

106 Total Days For Year: 242

106

Delete Record

Add Record

Goto City Rates

Done

Record: 14 of 42 (Filtered)

48

38

30

38

Fig. 3

☐ Supporting Schedules

Client#

S1022

First Name:

Robert

MI:

B

Last Name:

Gibson III

Social Security Number:

228-88-7646

Label - Counter

Year:

1997

Print Meal Rate

Spouse's First Name:

Sayuri

MI:

S

Spouse's Last Name:

Social Security Number:

556-85-9526

Label - Robert's

1040X

1040X+A

Trans Rate \$:

\$10,688

Employer Reimb:

1040X

1040X+A

No Meal Reduction

50%

Goto Project

Actual \$:

\$10,688

Actual

Transportation

High/Low

Ship Info

IRS Mailing Addresses

State Mailing Addresses

Ship Sch.

Sailor Day Check

Print Attachments

Print Actuals Sheets

Print Actuals & Actuals City

91 Days	X	\$59.00	(Algeciras <Malaga>, Spain	=	\$5,369.00	\$1,001.00
15 Days	X	\$78.00	(Genoa <Arezzo>, Italy	=	\$1,170.00	\$225.00
9 Days	X	\$94.00	(Lajas <Madrid>, Spain	=	\$846.00	\$171.00
12 Days	X	\$56.00	(Alexandria, Egypt	=	\$672.00	\$132.00
8 Days	X	\$81.00	(Veracruz <Mexico City>, M	=	\$648.00	\$128.00
7 Days	X	\$87.00	(Freeport <Nassau>, Baham	=	\$609.00	\$119.00
3 Days	X	\$94.00	(Valencia <Madrid>, Spain	=	\$282.00	\$57.00
2 Days	X	\$52.00	(Dakar, Senegal	=	\$104.00	\$20.00
2 Days	X	\$94.00	(Gibraltar <Tangier>, Moroc	=	\$98.00	\$20.00
7 Days	X	\$34.00	(Charleston, South Carolina	=	\$238.00	\$14.00
6 Days	X	\$42.00	(Port Everglades <Mismi>,	=	\$252.00	\$12.00
6 Days	X	\$38.00	(Houston, Texas)	=	\$228.00	\$12.00
Total #Days:	172		Total Ext. Meals:		\$10,688.00	\$1,926.00

of Days:

172

Print Actuals City List

View Sailor Schedule

Print Sailor Schedule

Done

Fig. 4

Client Information		Other Information		Financial Client Info	
Client #: S1022		Email:			
First Name:	Robert	Preferred Name:		MI:	B
Last Name:	Gibson III	Spouse's Last Name		Spouses First Name:	Sayuri
Airline:		Rank:		Return Address Different	
Address:	2040 Hallmark Way	City:	Chesapeake	Task Difficulty	Fast Track
Zip:	23323	T/P Soc Sec#:	228-88-7646	Spouses Soc Sec#:	556-85-9526
Zip Code Analysis		Work Phone#:	(757)382-0343	Home Phone#:	(757)382-9473
City:	Chesapeake	State:	VA	County:	Chesapeake City
Initial Consultation Hours:	0	State:	VA	Notes:	
Spouses First Name:	Sayuri	MI:	B	Spouses Soc Sec#:	556-85-9526
Return Address Different		Task Difficulty	Fast Track	Work Phone#:	(757)382-0343
Home Phone#:	(757)382-9473	State:	VA	County:	Chesapeake City
Fax Phone#:		Initial Consultation Hours:	0	Notes:	
<div> <div>Client Information</div> <div>Other Information</div> <div>Financial Client Info</div> </div>					

Fig. 5

☐ USA States : Table

City Name : Table

City Code	City	State	Country
6 Antwerp		Ca	Belgium
6 San Francisco		NY	
8 New York		Ca	
9 Oakland		Ca	
10 Monterey		France	
11 Paris		Germany	
12 Berlin			
13 Bridgeport <Sacramento>		Ca	
14 Chico <Sacramento>		Ca	
17 Clearlake		CA	
18 Birmingham		AL	
19 Gulf Shores		AL	
20 Anchorage		AK	
22 Hartford		CT	
25 Charleston		SC	
27 Rotterdam			Netherlands
28 Port Said			Egypt
29 Mogadishu			Somalia
30 Aspen		SC	
31 Cairo			Egypt
32 Sheffield <Huntville>		AL	
33 Grand Canyon		AZ	
34 Phoenix		AZ	
35 Scottsdale		AZ	
36 Prescott		AZ	
37 Tucson		AZ	
38 Hot Springs		AR	
39 Little Rock		AR	
40 Texarkana		AR	
41 El Centro <Palm Springs>		CA	

Record: 114 41 111 111 111 of 1801

Fig. 6A

Fig. 7

162 174 166 170

IRS Service Centers : Table						
IRSID	Name	City	State	Zip	EstAddress	EstCity/State/Zip
1	Internal Revenue Service	Philadelphia	PA	19255	P.O. Box 8318	Philadelphia, PA 19162-8318
2	Internal Revenue Service	Memphis	TN	37501	P.O. Box 1219	Charlotte, NC 28201-1219
3	Internal Revenue Service	Ogden	UT	84201	P.O. Box 510000	San Francisco, CA 94151-5100
4	Internal Revenue Service	Fresno	CA	93888	P.O. Box 54030	Los Angeles, CA 90054-0030
5	Internal Revenue Service	Andover	MA	05501	P.O. Box 371999	Pittsburgh, PA 15250-7999
6	Internal Revenue Service	Atlanta	GA	39901	P.O. Box 105900	Atlanta, GA 30348-5900
7	Internal Revenue Service	Kansas City	MO	64999	P.O. Box 970006	St. Louis, MO 63197-0006
8	Internal Revenue Service	Cincinnati	OH	45999	P.O. Box 7422	60680-7422
9	Internal Revenue Service	Austin	TX	73301	P.O. Box 970001	St. Louis, MO 63197-0006
10	Internal Revenue Service	Holtville	NY	00501	P.O. Box 162	Newark, NJ 07101-0162
Number)						

Record: 14 of 10

Fig. 9

190

182

1009

StateServiceCenters : Table

</

Fig. 10

ZIP CODE: Table

194 78 202 48 198

ZIP CODE: Table					
ZIP	STATE	CITY	COUNTY		
00501	NY	Holtsville	Suffolk		
00544	NY	Holtsville	Suffolk		
00601	PR	Adjuntas	Adjuntas		
00602	PR	Aguada	Aguada		
00603	PR	Aguadilla	Aguadilla		
00604	PR	Aguadilla	Aguadilla		
00605	PR	Aguadilla	Aguadilla		
00606	PR	Maricao	Maricao		
00610	PR	Anasco	Anasco		
00611	PR	Angeles	Utua		
00612	PR	Arecibo	Arecibo		
00613	PR	Arecibo	Arecibo		
00614	PR	Arecibo	Arecibo		
00616	PR	Bajadero	Arecibo		
00617	PR	Barceloneta	Barceloneta		
00622	PR	Boqueron	Cabo Rojo		
00623	PR	Cabo Rojo	Cabo Rojo		
00624	PR	Penuelas	Penuelas		
00627	PR	Camuy	Camuy		
00631	PR	Adjuntas	Lares		
Record: 14 of 128817				128817 of 43084	

Fig. 11

FIG. 12 is a schematic diagram of a computer screen displaying a software interface for editing document attachments. The interface includes a title bar with standard window controls (minimize, maximize, close). Below the title bar is a menu bar with the option "Attachments". The main content area is divided into two sections. The top section, labeled "Edit Document Attachments", contains several input fields: "Client ID Prefix" with the value "S", "Sailor" (a dropdown menu), "Tax Year" with the value "1995", "Sort ID" (a dropdown menu), and "Description" with the value "NA". The bottom section, labeled "Document File Name", contains a text input field. To the right of the "Document File Name" field is a button labeled "Update Document List". Below the input fields is a status bar that displays "Record: 1 of 4 (Filtered)" and a "Done" button.

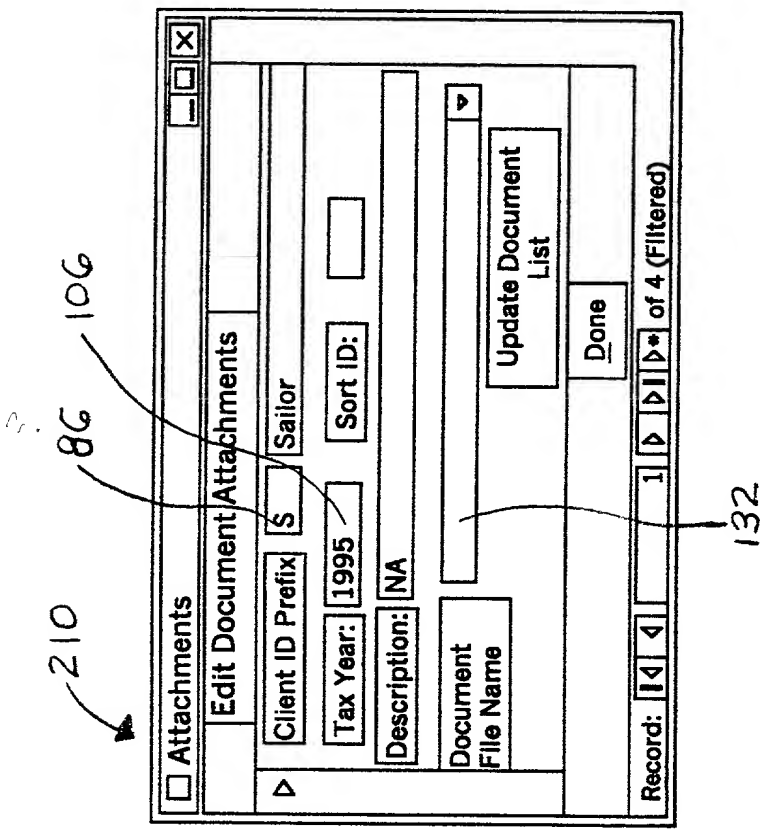


Fig. 12

<input type="checkbox"/> MealRatePercent: Table		
	TaxYear	MealRatePercent
▷	1993	50
	1994	50
	1995	50
	1996	50
	1997	50
	1998	55
	1999	55
	2000	60
	2001	60
	2002	65
	2003	65
	2004	70
	2005	70
	2006	75
	2007	75
	2008	80
	2009	80
*		0

Record: 14 | 4 | 1 | ▷ | ▷ | ▷ | * | of 17

Fig 14

270

274

142

Ship Location : Table											
Control#	ShipNameCode	Date	City	Rate Code	Notes	Sailing Sch Ten	AssumedDate	InPortDate			
168785	419	02/21/1998		3773		48			<input checked="" type="checkbox"/>		
168815	420	08/14/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168817	420	08/15/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168818	420	08/16/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168819	420	08/17/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168820	420	08/18/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168821	420	08/19/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168822	420	08/20/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168823	420	08/21/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168824	420	08/22/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168825	420	08/23/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168826	420	08/24/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168827	420	08/25/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168828	420	08/26/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168829	420	08/27/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168830	420	08/28/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168831	420	08/29/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168832	420	08/30/1999		8048		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
168816	420	08/31/1999		5496		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
170183	421	05/06/1997		3159		0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
Record: 14		128817	128817		128817		128817		128817		

Fig. 15

When you click on the "Find" button, the program will search for the record that matches the information you entered in the "Find" box.

350

278

☐ Merchant Sailor Schedule

Travel Information

Dates Entered/Updated

Client Name:
Gibson III Robert

Client #:
S1022

Soc. Sec. #:
228-88-7646

Ship Name:
California

Trip Start Date:
3/07/199

Trip End Date:
06/08/199

Ship Co.:
Maersk Line, Ltd.

Need Ship Sch:
No

Find

Goto Travel Schedule

Delete Trip

Add Trip

Print Port of Call

Done

Record: 14 of 2 (Filtered)

Ship Schedule Loaded

Start Date
03/07/1997

End Date
06/08/1997

Other Sailors
On Same Ship

Goto Ship
Names

42

282

290

286

Fig. 16

When data is entered into the table, the data is stored in the database. The data is then used to generate the report.

310

302

314

ShipCompanies: Table					
ShipCoID	ShipCoName	ShipCoShortName	Work Phone	MealLetter	
1	Sealand	Sealand		<input checked="" type="checkbox"/>	
4	Matson	Matson		<input checked="" type="checkbox"/>	
5	Brusco Tug & Barge	Brusco Tug		<input checked="" type="checkbox"/>	
6	Campbell Towing	Campbell Tow		<input checked="" type="checkbox"/>	
7	Crowley American	Crowley		<input checked="" type="checkbox"/>	
8	Forty Niner Transportation	49r Trans		<input checked="" type="checkbox"/>	
9	Western Towboat	Western Tow		<input checked="" type="checkbox"/>	
10	Marine Transport	Marine Transport		<input type="checkbox"/>	
11	Interocean Ugland Mgmt	Interocean		<input type="checkbox"/>	
12	Osprey-Acomarit Ship Mgmt	Osprey		<input checked="" type="checkbox"/>	
13	Transoceanic Cable	Transoceanic		<input checked="" type="checkbox"/>	
14	Sheridan Transportation	Sheridan		<input type="checkbox"/>	
15	Energy Transportation	Energy Trans		<input type="checkbox"/>	
16	Red River & Van Ammeren	Red River		<input type="checkbox"/>	
17	State of Alaska	Alaska State		<input checked="" type="checkbox"/>	
18	Ensco Marine	Ensco Marine		<input checked="" type="checkbox"/>	
19	Central Gulf Lines	Central Gulf		<input type="checkbox"/>	
20	Ocean Ships	Ocean Ships		<input checked="" type="checkbox"/>	
21	Lykes Bros	Lykes		<input checked="" type="checkbox"/>	
22	Mormac Marine	Mormac		<input checked="" type="checkbox"/>	
...				<input type="checkbox"/>	
Record: 14 of 54					

Fig. 17

Supporting Schedules

Client#

S1121

First Name:

Sidney

MI:

Last Name:

Distenfeld

Social Security Number:

083-30-7689

Label -

Counter

Year:

1999

Print Meal

Rate

Spouse's First Name:

Andrea

MI:

Spouse's Last Name:

Social Security Number:

094-40-8230

Label -

Robert's

1040X

1040X+A

Trans Rate \$:

\$16,285

1040X

1040X+A

Employer Reimb:

No Meal

Reduction

Actual \$:

\$16,285

Trans Rate \$:

\$6,672

High/Low \$:

\$16,001

55%

Goto

Project

Actual

Transportation

High/Low

Ship Info

IRS Mailing Addresses

State Mailing Addresses

Ship Sch.

Sailor Day Check

Ship Name:

Ship Name:	Trip Start Date:	Trip End Date:	Days Diff.	Need Sch.
President Adams	1/1/99	1/11/99	0	<input type="checkbox"/>
President Polk	3/30/99	6/9/99	0	<input type="checkbox"/>
President Adams	8/12/99	10/20/99	0	<input type="checkbox"/>
President Kennedy	12/23/99	12/31/99	0	<input type="checkbox"/>

of Days:

162

Print Actuals City List

View Sailor Schedule

Print Sailor Schedule

Done

Fig. 18

298

302

306

ShipCoDocs : Table					
ShipCoDocID	ShipCoID	DocDesc	ShipCoDocNumb	ShipCoDocPageNumb	ShipCoDocFileName
1	4	Good Letter		1	matson.ppt
2	5	Good Letter		1	Brusco Tug & Barge.ppt
3	6			1	
4	7	Good Letter		1	Crowley Maritime.ppt
5	1	Good Letter		1	Sea Land.ppt
6	8	Good Letter		1	49 Transportation Inc.ppt
7	9	Good Letter		1	Western Towboat Co.ppt
8	12	Good Letter		1	Osprey Acomarit Ship Magmt.ppt
9	13	Good Letter		1	Transportation Cable Ship Co.ppt
10	18	Good Letter		1	Enesco Marine Transport.ppt
11	20	Good Letter		1	Ocean Ships Inc.ppt
12	22	Good Letter		1	Mormac Marine Transport.ppt
13	23	Good Letter		1	Int'l Marine Carriers.ppt
14	24	Good Letter		1	
15	31	Good Letter		1	Ocean Chemical Transport.ppt
16	25	Good Letter		1	American Overseas Marine.ppt
17	21	Just Kevin Best		1	
19	10	NO Letter			
20	11	NO Letter			
21	14	NO Letter			
Record: 14 4			1	4	

Fig. 19

USNS Gordon (T-ESB-9) is a fleet ocean tugboat in the service of the United States Navy. It is the lead ship of the Gordon-class fleet ocean tugboats, the first of which was named after the ship's namesake, the USS Gordon (T-ESB-9).

Ship Names : Table				
ShipNameCode	Ship Name	ShipColD	ShipEmail	
400	Diamond Shoals			
401	Yukon	41		
402	Tippecanoe	41		
403	Rappahannock	41		
405	Beaver State			
406	Charter Boats			
407	Kaimoku	4		
408	Tellus			
409	Argonaut			
410	Pride	1		
411	Motivator	1		
412	Value	1		
413	USNS Gordon			
414	Charleston			
416	test ship 2			
417	Oversean Marilyn			
418	Cape Diamond			
419	OOCL Innovation	1		
420	Enterprise (Farrell)			
421	Pathfinder			
...				
Record: 14 of 338				

Fig. 20

FIG. 21 is a schematic diagram of a computer system for managing ship names. The system includes a database 330 and a user interface 282. The user interface 282 displays a list of ship names 330 and allows the user to add, delete, or modify ship names. The user interface 282 also includes a search function and a sorting function.

282

330

Ship Names	
Shipping Co.	Ship Name
Campbell Towing	Advantage
Western Towboat	Alaska (Arco)
State of Alaska	Alaska Mariner
Crowley American	Alpha Helix
I.U.M.	Ambassador
American Ship Managem	Ambrose Channel
Goto Ship Co.	America

Record: 14 of 338

Fig. 21

Fig. 22

Fig. 22

When you enter a new project, the program will automatically create a new project file. If you want to create a new project file, click on the "New Project" button. If you want to open an existing project file, click on the "Open Project" button. If you want to save the current project file, click on the "Save Project" button. If you want to print the current project file, click on the "Print Project" button. If you want to exit the program, click on the "Exit Project" button.

☐ Assign Projects

Project Assignment

Project #: 4276 Find EXISTING Project:

Client #: S1121 Tax Return Distenfeld, Sidney Tax Year: 2000

Project Name: Tax Return Status: Completed Remove Last Task

Start Date: 3/19/01 Invoice #: 3932 Paid: Yes

Difficulty: Fast Track File Location: File Cabinet Location Date: 3/19/01

Travel Status: Dir. Location: Taxdone Directory Date: 3/20/01

Task List

Priority/Notes

Extensions

New Information

Delays

Sailors/Letters

Assignees

Date	Task Result	Comments	Done By
3/19/01	Tax Info Dropped Off by T/P - NO Money		Doreen
3/19/01	Taxper/Spouse Is a SAILOR		Doreen
3/20/01	Everything Loaded Skip to Completed		Richard
3/20/01	Most Info Now Appears to be Already Loaded		Richard
3/20/01	Tax Return Printed & Now Ready to Assemble		Richard
3/20/01	Tax Return Assembled & Ready to Be Signed		George
3/20/01	Tax Return Was OK & Was Signed by Marty		Marty
3/20/01	Return Not Paid For - Waiting for Payment		Marty
3/20/01	T/P Will Mail Check & Then Wants Return Mailed		Marty
3/26/01	T/P Sent Payment Today - Mail Return		Nancy

Record: 14 of 12

Add NEW Client

Delete Project

Add Project

OK

394

386

390

Fig. 24

FIG. 25 is a schematic diagram of a task update maintenance screen. The screen includes a title bar with a close button (X) and a menu bar with an "Assign Projects" option. Below the menu bar is a "Task Update Maintenance" title. To the right of the title are fields for "User ID:" (containing "Marty") and "Red Letter Date Only". Below the title bar is a "Task List" table with columns: Difficulty, Date Created, Client Name / Number, Tax Year, Task, Notes, and a "Notes" column. The table contains 14 rows of data. At the bottom of the screen is a "Record:" field showing "14" of "46".

414

406

382

378

410

402

☐ Assign Projects

Task Update Maintenance

User ID: MartyOKRed Letter Date Only

Task List						
Difficulty	Date Created	Client Name / Number	Tax Year	Task	Notes	Notes
Fast Track	06/28/1999	Rascon, Martin / S739	1998	Return Now Assembled & Ready to Sign		
Fast Track	03/01/1999	Smith Georgean / P615	1998	Return Appears to be Near Completion		
Fast Track	03/07/2000	Denman, Jesse / R616	1999	Return Now Signed & Moved to "Taxdone"		
Fast Track	11/01/2000	Thomas, Robert / S1126	1999	Prepare Amended Return ONLY		
Fast Track	11/01/2000	Thomas, Robert / S1126	1998	Prepare Amended Return ONLY		
Fast Track	11/01/2000	Thomas, Robert / S1126	1997	Prepare Amended Return ONLY		
Fast Track	11/13/2000	McDonald, Joe / S1133	1999	Prepare Amended Return ONLY		
Fast Track	11/13/2000	McDonald, Joe / S1133	1998	Prepare Amended Return ONLY		
Fast Track	11/13/2000	McDonald, Joe / S1133	1997	Prepare Amended Return ONLY		
Fast Track	11/15/2000	Single, George / S797	1997	Prepare Amended Return ONLY		
Fast Track	12/06/2000	Niem, Klaus / S1148	1998	Prepare Amended Return ONLY		
Fast Track	09/15/2000	Vickery, Oscar / P36	1999	Return Appears to be Near Completion	Yes	
Fast Track	10/14/2000	Parry, Ralph / 185	1999	Return Now Signed & Moved to "Taxdone"		

Record: 14 of 46

Fig. 25

398

☐ More Info

	Default Assignee	Individual Weight	Ext. Weight
1:	Ben	8	800
2:	Bob Brady	9	900
3:	Robert Wallace	4	400
4:		6	600
5:		8.2	820
6:		0	0

☐ Default to same Person

Notes

Fig. 26

Fig. 28A

Amended Tax Return - Schedule A Supporting Statement -
Name:

SSN:

Line 2. Taxpayer is a **FULL-TIME MERCHANT SAILOR** whose original tax preparer did not claim the taxpayer's "**DEEMED SUBSTANTIATED**" **Out-of-Town Travel Expenses** now available to ALL Merchant Sailors. Explanation & Substantiation as follows:

Line 2. Taxpayer, is a **FULL-TIME MERCHANT SAILOR** who prepared his own tax return and did not claim his own "**DEEMED SUBSTANTIATED**" **Out-of-Town Travel Expenses** now available to ALL Merchant Sailors. Explanation & Substantiation as follows:

As a **MERCHANT SAILOR**, the taxpayer was assigned to work on a Cargo Ship during 1999 that was traveling between ports located around the Pacific Ocean and therefore qualifies per attached **Rev Proc 98-64's "Transportation Industry Employees"** and attached **MARIN JOHNSON TAX COURT DECISION** to compute his **DEEMED SUBSTANTIATED Out-of-Town Travel Incidental Costs** by using attached Pub 1542's Non-Foreign OCONUS Rates, Foreign OCONUS Rates and Domestic CONUS Rates for EACH CITY and their related incidental rates as follows:

The **JOHNSON CASE** now allows ALL Sailors to also claim their Other Travel Expenses per **IRS Notice 95-50** which totals:

xxx.

As a **MERCHANT SAILOR**, taxpayer was forced by his Union regulations to personally show up at his Union Hall to look for his next work assignment. He was NOT ALLOWED to simply phone his Union Hall to see what new jobs were currently available. Per attached **Tax Research**, his auto mileage and possibly other travel-related costs back and forth to his Union Hall looking for work are **FULLY DEDUCTIBLE** as follows:

Total Tax Court & IRS Allowed Sailor Travel

xxx.

✓ **NO EMPLOYER PROVIDED TRAVEL REIMBURSEMENTS PER COMPANY LETTER.**

✓ See attached Official Ship's "Ports-of-Call" Travel Schedule.

✓ See Sailor Day-by-Day Travel & Tax Court Established Daily Rates.

✓ See attached Official U.S. Coast Guard Sailor's Travel Documents.

✓ See attached Tax Court Case - Johnson v. Comm., 115 T.C. 16 (2000)

✓ See attached I.R.S. Revenue Procedure 98-64 regarding Sailor Travel.

✓ See attached Tax Research Regarding Sailor Travel to Union Halls.

✓ See attached Official IRS Non-Foreign OCONUS Rates for each city listed.

✓ See attached Official IRS Foreign OCONUS Rates for each city listed.

✓ See attached Official IRS Domestic CONUS Rates for each city listed.

✓ See attached Federal Travel Regulation - Appendix B M&IE Breakdown.

Fig. 28B

Amended Tax Return - Schedule A Supporting Statement - 1999
Name: George C. Antunovich

SSN: 618-40-3471

Line 2. Taxpayer is a **FULL-TIME MERCHANT SAILOR** whose original tax preparer did not claim the taxpayer's "DEEMED SUBSTANTIATED" Out-of-Town Travel Expenses now available to ALL Merchant Sailors. Explanation & Substantiation as follows:

As a **MERCHANT SAILOR**, the taxpayer was assigned to work on a Cargo Ship during 1999 that was traveling between ports located around the Pacific Ocean and therefore qualifies per attached Rev Proc 98-64's "Transportation Industry Employees" and attached MARIN JOHNSON TAX COURT DECISION to compute his DEEMED SUBSTANTIATED Out-of-Town Travel Incidental Costs by using attached Pub 1542's Non-Foreign OCONUS Rates, Foreign OCONUS Rates and Domestic CONUS Rates for EACH CITY and their related incidental rates as follows:

20 Days x \$17	(\$85) Djibouti City, Djibouti	=	\$340
12 Days x \$15	(\$77) Jeddah, Saudi Arabia	=	\$180
15 Days x \$11	(\$56) Port Suez <Port Said>, Egypt	=	\$165
6 Days x \$14	(\$69) Port Sudan <Khartoum>, Sudan	=	\$84
19 Days x \$2	(\$38) Corpus Christi, Texas	=	\$38
19 Days x \$2	(\$42) Bayonne <Newark>, New Jersey	=	\$38
16 Days x \$2	(\$42) Houston, Texas	=	\$32
9 Days x \$2	(\$38) Bucksport <Bar Harbor>, Maine	=	\$18
9 Days x \$2	(\$42) Elizabeth <Newark>, New Jersey	=	\$18
7 Days x \$2	(\$38) Savannah, Georgia	=	\$14
6 Days x \$2	(\$42) Baytown <Galveston>, Texas	=	\$12
6 Days x \$2	(\$46) New York City <Manhattan>, New York	=	\$12
5 Days x \$2	(\$38) Tampa, Florida	=	\$10
4 Days x \$2	(\$46) Paulsboro <Philadelphia>, PA	=	\$8
4 Days x \$2	(\$42) Port Everglades <Miami>, Florida	=	\$8
2 Days x \$2	(\$46) San Pedro <L.A.>, California	=	\$4
1 Day x \$2	(\$34) Port Canaveral <Cocoa Beach>, Florida	=	\$2
1 Day x \$2	(\$38) Oakland, California	=	\$2
1 Day x \$2	(\$34) Cape Canaveral <Cocoa Beach>, Florida	=	\$2

Total Sailor Travel Costs Allowed per OCONUS & CONUS Rates 987.

The **JOHNSON CASE** now allows ALL Sailors to also claim their Other Travel Expenses per **IRS Notice 95-50** which totals: xxx.

Total Tax Court & IRS Allowed Sailor Travel 250 xxx.

✓ **NO EMPLOYER PROVIDED TRAVEL REIMBURSEMENTS PER COMPANY LETTER.**

- ✓ See attached Official Ship's "Ports-of-Call" Travel Schedule.
- ✓ See Sailor Day-by-Day Travel & Tax Court Established Daily Rates.
- ✓ See attached Official U.S. Coast Guard Sailor's Travel Documents.
- ✓ See attached Tax Court Case - Johnson v. Comm., 115 T.C. 16 (2000)
- ✓ See attached I.R.S. Revenue Procedure 98-64 regarding Sailor Travel.
- ✓ See attached Tax Research Regarding Sailor Travel to Union Halls.
- ✓ See attached Official IRS Non-Foreign OCONUS Rates for each city listed.
- ✓ See attached Official IRS Foreign OCONUS Rates for each city listed.
- ✓ See attached Official IRS Domestic CONUS Rates for each city listed.

Fig. 28C

82

238

106

86

Supplemental Pilot Travel Schedule - 2000

Name: Frederick M. Amicangioli

SSN: 019-46-5487

Schedule A

Line 20 - Unreimbursed Employee Expenses

Description Amount

Taxpayer is an **AIRLINE PILOT** assigned to fly aircraft around the world and therefore qualifies per attached **Rev Proc 2000-9's "Transportation Industry Employees"** and I.R.S. Pub 463's "Travel Expenses" to compute his **DEEMED SUBSTANTIATED Out-of-Town Travel Costs** by using attached Pub 1542's Foreign OCONUS Rates and Domestic CONUS Rates for **EACH CITY** as follows:

21 Days	x	\$131	Tokyo, Japan	=	\$2,751.
23 Days	x	\$115	Hong Kong, China	=	\$2,645.
55 Days	x	\$46	Los Angeles, California	=	\$2,530.
54 Days	x	\$46	Minneapolis, Minnesota	=	\$2,484.
19 Days	x	\$96	London, United Kingdom	=	\$1,824.
26 Days	x	\$68	Anchorage, Alaska	=	\$1,768.
5 Days	x	\$295	Hong Kong, China	=	\$1,475.
21 Days	x	\$44	Sigonella, Italy	=	\$924.
14 Days	x	\$65	Honolulu <Oahu>, Hawaii	=	\$910.
12 Days	x	\$64	Seoul, South Korea	=	\$768.
7 Days	x	\$99	Taipei, Taiwan	=	\$693.
7 Days	x	\$78	Frankfurt, Germany	=	\$546.
7 Days	x	\$70	New Delhi, India	=	\$490.
6 Days	x	\$73	Rota <Madrid>, Spain	=	\$438.
6 Days	x	\$70	Prestwick <Glasgow>, Scotland	=	\$420.
11 Days	x	\$38	Atlanta, Georgia	=	\$418.
5 Days	x	\$42	Denver, Colorado	=	\$210.
4 Days	x	\$46	San Francisco, California	=	\$184.
2 Days	x	\$82	Amsterdam, Netherlands	=	\$164.
2 Days	x	\$32	Wake Island, Marshall Islands	=	\$64.
Total Pilot Travel Costs Allowed per OCONUS & CONUS Rates					21,706.
LESS EMPLOYER PROVIDED REIMBURSEMENTS					<6,000>
Pilot Travel Allowance in Excess of Reimbursements					15,706.
Dept of Transportation's Pilot "Hours of Service" Rate					x 60%
Net Pilot DEEMED SUBSTANTIATED Travel Costs					9,424.

25

254

258

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218

266